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State of Idaho  
Legislative Services Office

Management Report

A communication to the Joint Finance-Appropriations Committee

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IDAHO DEPARTMENT OF FISH AND GAME

FY 2007, 2008, and 2009

Report IC26009  
Date Issued: June 17, 2010

*Serving Idaho's Citizen Legislature*



Don H. Berg, Manager

Idaho Legislative Services Office  
Legislative Audits Division

IDAHO DEPARTMENT OF  
FISH AND GAME

## SUMMARY

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### PURPOSE OF MANAGEMENT REVIEW

We conducted a management review of the Idaho Department of Fish and Game covering the fiscal years ended June 30, 2007, 2008, and 2009. Our review covered general administrative procedures and accounting controls to determine that activities are properly recorded and reported.

The intent of this review was not to express an opinion, but to provide general assurance on internal controls and to raise the awareness of management and others of any conditions and control weaknesses that may exist and offer recommendations for improvement.

### CONCLUSION

We did not identify any significant conditions or weaknesses in the general administrative and accounting controls of the Department.

### FINDINGS AND RECOMMENDATIONS

There are no findings and recommendations in this report.

### PRIOR AUDIT FINDINGS AND RECOMMENDATIONS

There were two findings and recommendations in the prior report for fiscal years 2004, 2005, and 2006.

#### PRIOR FINDING 1

Purchasing rules were not followed on information technology projects.

**We recommended that the Department follow purchasing rules. Additional staff training and communication may be needed to ensure compliance with purchasing rules.**

The Department has increased its contract reviews and has provided accounts payable with a list of approved contracts authorized for payment. The Department is working on updating its purchasing policy and is providing ongoing training to staff.

**STATUS: CLOSED**

## **PRIOR FINDING 2**

Sensitive personal and financial data of customers is not properly safeguarded.

We recommended that the Department develop a comprehensive approach for safeguarding sensitive personal and financial data of customers. This effort should include identifying each location where data is stored, both electronic and hard copy formats, and appropriate technologies or other measures to safeguard this data from unauthorized access.

We also recommended that the Department develop procedures for monitoring, investigating, and promptly notifying customers if data has been breached.

The Department has implemented our recommendation by creating a security notification policy.

**STATUS: CLOSED**

## **AGENCY RESPONSE**

The Department has reviewed the report and is in general agreement with its contents.

## **FINANCIAL INFORMATION**

The following financial data is for informational purposes only.

### **IDAHO DEPARTMENT OF FISH AND GAME – FISCAL YEAR 2009**

Fund	Fund Number	Beginning Cash and Investments	Plus Receipts	Plus Net Transfers	Less Disbursements	Ending Cash and Investments
Fish and Game Fund	0050	\$10,922,832	\$77,778,088	\$(523,968)	\$77,144,753	\$11,032,199*
Set Aside	0051	1,480,198	1,520,701	919,934	2,303,080	1,617,753**
Primary Depredation	0055	710,029	121,840	200,000	268,901	762,968
Expendable Trust	0524	6,985,703	1,177,247	375,703	732,894	7,805,759
Non-Expendable Trust	0530	555,901	20,938	0	28,016	548,823
Secondary Depredation	0531	2,250,000	0	0	0	2,250,000
Total		\$22,904,663	\$80,618,814	\$971,669	\$80,477,644	\$24,017,502

\*Of the ending cash balance, \$1,041,802 is reserved for encumbrances.

\*\*Of the ending cash balance, \$35,000 is reserved for encumbrances.

This report is intended solely for the information and use of the State of Idaho and the Idaho Department of Fish and Game and is not intended to be used by anyone other than these specified parties.

We appreciate the cooperation and assistance given to us by the director, Cal Groen, and his staff.

## **ASSIGNED STAFF**

Chris Farnsworth, CPA, Managing Auditor

J.E. Bowden, CPA, In-Charge Auditor

Brian Butkus, Staff Auditor

Brinton Croff, Staff Auditor

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## AGENCY RESPONSE

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**IDAHO DEPARTMENT OF FISH AND GAME**

600 S. Walnut/P.O. Box 25  
Boise, Idaho 83707

C.L. "Butch" Otter/Governor  
Cal Groen/Director

May 27, 2010

Mr. Don Berg  
Legislative Audits Division Manager  
Legislative Services Office  
Statehouse Mail

Dear Mr. Berg,

Thank you for your work on our Legislative Audit of fiscal years 2007, 2008 and 2009. We have received your Management Report and are pleased that there were no findings with respect to our general administrative procedures and accounting controls. If we can provide further assistance or information please contact me.

Sincerely,

A handwritten signature in black ink, appearing to read "Cal Groen".

for Cal Groen  
Director

Idaho Department of Fish and Game

CG:jl

# APPENDIX

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## HISTORY

In 1864, Idaho's first legislative assembly passed laws to control the harvest of big game. Penalties for violations were included in this legislation. About 35 years later, the legislature created the Idaho Department of Fish and Game.

## PURPOSE

The Idaho Department of Fish and Game preserves, protects, perpetuates, and manages all wildlife through various biological studies, programs, and law enforcement measures in order to provide a continuing supply of wildlife for hunting, fishing, trapping, and watching.

## STATUTORY AUTHORITY

The statutory authority for the Department is found in Idaho Code, Title 36, Chapter 1.

## ORGANIZATION

The Department's policy-making body is a seven-member Commission. Commission members are appointed by the Governor and confirmed by the legislature for staggered four-year terms. The Commission appoints a director to administer and manage the day-to-day activities of the Department.

The Department is organized into seven major programs:

1. Administration – Provides support to the other programs with budget, accounting, and data processing services.
2. Enforcement – Ensures protection of wildlife by enforcing hunting seasons, bag limits, and general regulations.
3. Fisheries – Maintains and manages existing fish populations and improves habitat for fish in streams, lakes, and reservoirs.
4. Wildlife – Ensures that all wildlife is perpetuated through research and management.
5. Communications – Informs the public about the benefits derived from proper management and use of fish and wildlife resources through education, information, and hunter safety programs.
6. Engineering – Oversees new construction and maintenance of installations owned and operated by the Department.
7. Winter Feeding/Habitat Improvement – Provides emergency winter feeding and depredation control measures related to big game animals.

The Department has seven regional offices:

Panhandle – Coeur d'Alene  
Southeast – Pocatello  
Clearwater – Lewiston  
Upper Snake – Idaho Falls  
Southwest – Nampa  
Salmon – Salmon  
Magic Valley – Jerome

The Department employs approximately 500 full-time and 150 to 300 temporary personnel.

**FUNDING**

The Department of Fish and Game's primary funding sources are license revenue and federal receipts. The Department receives federal money from the Fish and Wildlife Service, Corps of Engineers, National Marine Fisheries, Bonneville Power Administration, Bureau of Reclamation, Forest Service, and Bureau of Land Management. The Department also receives money from private sources, including utility companies, large corporations, associations, and individuals interested in fish and wildlife.

# FUND DESCRIPTIONS

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## **FISH AND GAME FUND 0050**

Fish and Game Fund 0050 receives money from the sale of licenses, permits, federal grants, and other sources arising from the administration of fish and game laws. Expenditures from the fund are used to administer fish and game laws and regulate the protection of wildlife. (Idaho Code, Section 36-107)

## **FISH AND GAME SET-ASIDE FUND 0051**

Fish and Game Set-Aside Fund 0051 receives money from the issuance of certain licenses, permits, tags, license plate fees, and tax check-offs. Expenditures are used for the following fish and wildlife management:

1. Steelhead and anadromous salmon (Idaho Code, Sections 36-111(1)(a) and 36-406(f))
2. Big-game winter feeding (Idaho Code, Sections 36-111(1)(c) and 36-406(f))
3. Big-game depredation control (Idaho Code, Sections 36-111(1)(c) and 36-406(f))
4. Non-game management (Idaho Code, Section 36-111(1)(d))
5. Acquisition of big-game, upland bird, and waterfowl habitat (Idaho Code, Sections 36-111(1)(b) and 36-406(f))
6. Confiscated meat processing (Idaho Code, Section 36-111(1)(g))

## **EXPENDABLE BIG GAME DEPREDAATION FUND 0055**

Expendable Big Game Depredation Fund 0055 receives an annual transfer of \$200,000 from the Fish and Game Fund 0050, along with the interest from both the Expendable Big Game Depredation Fund 0055 and the Nonexpendable Big Game Depredation Fund 0531. These depredation funds are to be used to pay crop or property damages in accordance with Idaho Code, Sections 36-115, 36-122, 36-1108, 36-1109, and 36-1110. At the close of each fiscal year, any unexpended or unencumbered funds remaining in this fund that exceed \$750,000 are to be transferred in the following manner: the first \$100,000 will be transferred to the Fish and Game Set-aside Fund 0051 (acquisition account) and earmarked for sportsman access programs; any remaining funds are to be transferred to the animal damage control account that was established in Idaho Code, Section 36-112.

## **FISH AND GAME EXPENDABLE TRUST FUND 0524**

Fish and Game Expendable Trust Fund 0524 accounts for the receipt of money and real or personal property donated, bequeathed, devised, or conditionally granted to the Department. This is an expendable trust fund, which means both the principal donation and interest income may be expended. (Idaho Code, Section 36-108)

## **FISH AND GAME NON-EXPENDABLE TRUST FUND 0530**

Fish and Game Nonexpendable Trust Fund 0530 accounts for money and real or personal property donated, bequeathed, devised, or conditionally granted to the Department. This is a non-expendable trust fund, which means only the investment earnings may be spent to fulfill the terms of the donations and grants. (Idaho Code, Section 36-109)

**NONEXPENDABLE BIG GAME DEPREDAATION FUND 0531**

Nonexpendable Big Game Depredation Trust Fund 0531 comprises a \$1 million transfer from the General Fund made in fiscal year 1991, and \$1.25 million from a combination of controlled hunt application fees, and interest earnings of the Fish and Game Fund. The principal amount in this fund shall not be appropriated, but the interest earned on this fund is to be deposited into the Expendable Big Game Depredation Fund 0055 and used for the purposes established for that fund.

# ORGANIZATIONAL CHART

